
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 537 Session of
2023

INTRODUCED BY BROOKS, ARGALL, PENNYCUICK, CAPPELLETTI, BAKER,
COSTA, BOSCOLA AND KANE, MARCH 28, 2023

REFERRED TO FINANCE, MARCH 28, 2023

AN ACT

1 Amending the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
2 No.1), entitled "An act providing for taxation by school
3 districts, for the State funds formula, for tax relief in
4 first class cities, for school district choice and voter
5 participation, for other school district options and for a
6 task force on school cost reduction; making an appropriation;
7 prohibiting prior authorized taxation; providing for
8 installment payment of taxes; restricting the power of
9 certain school districts to levy, assess and collect taxes;
10 and making related repeals," in senior citizens property tax
11 and rent rebate assistance, further providing for property
12 tax and rent rebate.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. Section 1304(a) (2) and (3) of the act of June 27,
16 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer
17 Relief Act, are amended to read:

18 Section 1304. Property tax; and rent rebate.

19 (a) Schedule of rebates.--

20 * * *

21 (2) The following apply:

22 (i) The base amount of any claim for property tax
23 rebate for real property taxes due and payable during

1 calendar year 2006 and thereafter shall be determined in
2 accordance with the following schedule:

3	Amount of Real Property Taxes	
4	Household Income	Allowed as Rebate
5	\$ 0 - \$ 8,000	\$650
6	8,001 - 15,000	500
7	15,001 - 18,000	300
8	18,001 -	250
9	[35,000] <u>40,000</u>	

10 (ii) The supplemental amount for a claimant with a
11 household income equal to or less than \$30,000 and an
12 eligible claim for property tax rebate for real property
13 taxes due and payable during the calendar year preceding
14 the first year in which a payment under section 505(b) is
15 made and each year thereafter and whose real property
16 taxes exceed 15% of the claimant's household income shall
17 be equal to 50% of the base amount determined under
18 subparagraph (i). A claimant who is a resident of a city
19 of the first class, a city of the second class A or a
20 school district of the first class A shall be ineligible
21 for the supplemental amount under this subparagraph.

22 (3) The amount of any claim for rent rebate in lieu of
23 property taxes for rent due and payable during calendar year
24 2006 and thereafter shall be determined in accordance with
25 the following:

26	Amount of Rent Rebate in	
27	Lieu of Property Taxes	
28	Household Income	Allowed as Rebate
29	\$ 0 - \$ 8,000	\$650
30	8,001 -	500

1 [15,000] 20,000

2 * * *

3 Section 2. This act shall take effect in 60 days.